

# Colorado Department of Revenue

## Tax InfoEmail

### Improvements to 2011 Income Tax Forms

*January 20, 2012*

#### Colorado 104 Form

##### **New box on 104 form – Abroad on Due Date**

A person does not need to apply for an extension or notify the Department of Revenue that an extension is being taken. Colorado allows for an automatic six-month extension of time to file your state income tax return. The extension deadline is October 15. However, the extension of time to file only applies to filing the actual state income tax return – not money owed.

If a person owes state tax, the payment must be submitted by the April 15 deadline along with Form DR158-I “Extension Payment Voucher for Colorado Individual Income Tax.” This form is located in the [Colorado 104 Individual Income Tax Booklet](#).

If a person is out of the country on April 15, the deadline for filing the state return and paying any tax owed is June 15. However, if you need more time to file, the standard extension rules listed above will apply.

Colorado law allows military and support personnel stationed in a combat zone as declared by the president to postpone filing and paying state income taxes until 180 days after their assignment in the combat zone ends. Interest and penalty are deferred during this period.